

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE**

In re:

AKORN HOLDING COMPANY LLC, *et al.*<sup>1</sup>  
Debtors.

Case No. 23-10253 (KBO)

(Jointly Administered)

Chapter 7

Hearing Date: June 20, 2025 at 10:00 am (ET)

Objection Deadline: June 13, 2025 at 4:00 pm (ET)

**FOURTH INTERIM APPLICATION OF MILLER COFFEY TATE LLP  
FOR COMPENSATION AND FOR REIMBURSEMENT OF EXPENSES  
AS ACCOUNTANTS AND BANKRUPTCY CONSULTANTS TO THE TRUSTEE  
FOR THE PERIOD FROM OCTOBER 1, 2024 THROUGH MARCH 31, 2025**

Name of Applicant:

Miller Coffey Tate LLP

Authorized to Provide  
Professional Services to:

Trustee

Date of Retention:

Retention Application Filed: March 16, 2023  
Seeking employment effective as of February 23,  
2023  
Order entered April 11, 2023

Period for which compensation and  
Reimbursement is sought:

October 1, 2024 through March 31, 2025

Amount of Compensation sought as  
actual, reasonable and necessary:

\$721,366.50

Amount of Expense Reimbursement  
sought as actual, reasonable and necessary: \$4,518.84

This is an   X   Interim            Final Application

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<sup>1</sup> The Debtors are: Akorn Holding Company LLC, 23-10253, Akorn Intermediate Company LLC, 23-10254 and Akorn Operating Company LLC 23-10255.

**ATTACHMENT**  
**LOCAL FORM 102/RULE 2016-2**  
**FEE SUMMARY**  
**OCTOBER 1, 2024 THROUGH MARCH 31, 2025**

<b>Name of Professional Person</b>	<b>Certification Date</b>	<b>Position with the Applicant and Number of Years in that Position</b>	<b>Hourly Billing Rate 2024</b>	<b>Hourly Billing Rate 2025</b>	<b>Total Billed Hours</b>	<b>Total Compensation</b>
Matthew R. Tomlin, CPA	1994	Partner (2006)	\$620	\$645	343.00	\$ 216,600.00
William A. Homony, CIRA	2010	Principal (2016)	\$585	\$615	183.80	109,944.00
Jack J. Reynolds	N/A	Manager (2022)	\$405	\$435	392.80	163,281.00
Vincent L. Capitolo, CPA	2022	Senior Accountant (2023)	\$350	\$375	222.60	78,605.00
Victor J. Stott	N/A	Senior Accountant (2025)	\$285	\$325	107.10	32,219.50
Sara J. Durika	N/A	Staff Accountant (2024)	\$275	N/A	84.10	23,127.50
Anthony F. Archer	N/A	Staff Accountant (2023)	\$265	\$285	133.50	36,265.50
Jaxon L. Tomlin	N/A	Staff Accountant (2024)	\$250	\$270	239.80	61,324.00
	<b>TOTAL</b>				<b>1,706.70</b>	<b>\$ 721,366.50</b>

**Blended rate \$ 422.67**

**COMPENSATION BY PROJECT CATEGORY**

<b>Project Category</b>	<b>Total Hours</b>	<b>Total Fees</b>
Case Administration	102.00	\$ 42,280.50
Avoidance Action	268.20	108,319.50
Tax Issues	432.40	159,758.00
Asset Preservation and Recovery	556.70	264,803.00
Claim Issues	320.60	133,393.50
Fee Application	26.80	12,812.00
<b>Total</b>	<b>1,706.70</b>	<b>\$ 721,366.50</b>

**EXPENSE SUMMARY**

<b>Expense Category</b>	<b>Service Provider</b>	<b>Total Expenses</b>
Fax	MCT	\$ 57.00
Mileage	MCT	83.75
Pacer	MCT	698.82
Parking	MCT	19.00
Photocopies	MCT	2,726.80
Postage	MCT	933.47
	<b>Total</b>	<b>\$ 4,518.84</b>

**PRIOR FEE APPLICATIONS**

		<b>REQUESTED</b>		<b>APPROVED</b>	
<b>Date Filed</b>	<b>Period Covered</b>	<b>Fees</b>	<b>Expenses</b>	<b>Fees</b>	<b>Expenses</b>
7/26/2023	2/24/2023 through 5/31/2023	\$ 721,925.50	\$ 15,171.18	\$ 721,925.50	\$ 15,171.18
11/29/2023	6/1/2023 through 9/30/2023	\$ 676,434.00	\$ 24,828.19	\$ 676,434.00	\$ 24,828.19
11/27/2024	10/1/2023 through 09/30/24	\$1,083,952.00	\$ 7,223.21	\$ 1,083,952.00	\$ 7,223.21
5/30/2025	10/1/2024 through 03/31/2025	\$ 721,366.50	\$ 4,518.84	Pending	Pending

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**FOURTH INTERIM APPLICATION OF MILLER COFFEY TATE LLP  
AS ACCOUNTANTS AND BANKRUPTCY CONSULTANTS TO THE TRUSTEE  
FOR COMPENSATION AND FOR REIMBURSEMENT OF EXPENSES**

Pursuant to sections 330 and 331 of Title 11 of the United States Code (the "Bankruptcy Code"), and Rule 2016 of the Federal Rules of Bankruptcy Procedure, Miller Coffey Tate LLP ("MCT") hereby applies (the "Application") for an award of reasonable compensation in the above-captioned chapter 7 cases of Akon Holding Company, LLC, et. al. (the "Debtors"), for professional services rendered as Accountants and Bankruptcy Consultants to the Trustee in the amount of \$721,366.50 together with reimbursement for actual and necessary expenses incurred in the amount of \$4,518.84 for the period commencing from October 1, 2024 through and including March 31, 2025 (the "Application Period"). In support of the Application, MCT respectfully represents as follows:

**Background**

1. On February 23, 2023, Akorn Holding Company LLC, Akorn Intermediate Company LLC and Akorn Operating Company LLC (collectively the "Debtors") filed voluntary petitions for relief under chapter 7 of Title 11 of the Bankruptcy Code.

2. On or about February 24, 2023, the Office of the United States Trustee appointed George L. Miller as Trustee (the "Trustee") of the Debtors.

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<sup>1</sup> The Debtors are: Akorn Holding Company LLC, 23-10253, Akorn Intermediate Company LLC, 23-10254 and Akorn Operating Company LLC 23-10255.

3. An Application of the Trustee for an Order Authorizing the Retention and Employment of Miller Coffey Tate LLP as Accountants and Bankruptcy Consultants for the Trustee effective February 23, 2023 (the “Retention Application”) was filed on or about March 16, 2023 and the Order was entered on April 11, 2023. The Retention Application requests that MCT be compensated on an hourly basis and be reimbursed for actual and necessary out-of-pocket expenses it incurred. At all relevant times, MCT has been a disinterested person as that term is defined in Section 101(14) of the Bankruptcy Code (the “Code”) and has not represented nor held any interest adverse to the interest of the Debtors or Debtors’ estates.

4. On March 17, 2023, the Trustee filed a motion seeking to have the Debtors’ bankruptcy cases jointly administered. On March 20, 2023 the Court entered an Order directing joint administration and procedural consolidation.

#### **Compensation Paid and its Source**

5. All services for which MCT requests Compensation were performed for or on behalf of the Trustee.

#### **Relief Requested**

6. This Application is the Fourth Interim fee application to be filed by MCT in these cases. In connection with the professional services described below, by this Application, MCT seeks compensation in the amount of \$721,366.50 and expense reimbursement of \$4,518.84.

7. Exhibits A-1 through A-8 reflect the services performed as follows:

A-1 Summary of Time Charges by Individual - this summary reflects the aggregate time by individual.

A-2 Summary of Time Charges by Category - this summary reflects the charges for services rendered by category.

A-3 through A-8 reflects the explanation individual with the category as follows:  
and detailed time charges by category and by

A-3 Case Administration

A-4 Avoidance Actions

A-5 Tax Issues

A-6 Asset Preservation and Recovery

A-7 Claim Issues

A-8 Fee Application

**Summary of Services Rendered**

8. Applicant has performed numerous services for the Trustee, which are fully described in Exhibits A-3 through A-8 which are attached hereto and incorporated herein by reference.

Staffing provided by the Applicant along with their responsibilities for the engagement is as follows:

Matthew R. Tomlin, CPA

William A Homony, CIRA

Jack Reynolds

Vincent L. Capitolo, CPA

Victor J. Stott

Sara J. Durika

Anthony F. Archer

Jaxon L. Tomlin

In addition, since each Applicant's staff person is responsible for separate and distinct assignments, it is necessary to have organization meetings between the staff persons as well as with the Trustee's attorneys and other professionals in order to properly administer the estates.

9. For the Application Period, MCT seeks allowance of compensation in the amount \$721,366.50 in connection with the professional services described above.

10. During the Application Period, MCT incurred or disbursed the actual and necessary costs and expenses related to this case in the amount of \$4,518.84 as identified on Exhibit B.

11. Pursuant to Local Rule No. 2016-2 of this Court, MCT represents as follows with regard to its charges for actual and necessary costs and expenses during the Application Period:

a) Copy charges are \$.10 per page, which charge is reasonable and customary in the accounting industry representing costs of copy materials, acquisition maintenance, storage and operation of copy machines, together with a margin for recovery of lost expenditures.

12. MCT has reviewed the requirements of Local Rule 2016-2 of the Local Rules for the United States Bankruptcy Court for the District of Delaware, and this Application complies with Local Rule 2016-2.

**WHEREFORE**, MCT respectfully requests that the Court enter an order allowing compensation in the sum of \$721,366.50 for professional services rendered, and the sum of \$4,518.84 for reimbursement of actual and necessary costs and expenses incurred by it in these cases from October 1, 2024 through March 31, 2025 and that the Trustee be authorized to pay MCT all outstanding amounts.

Dated: May 30, 2025

MILLER COFFEY TATE LLP

/s/ William A. Homony

WILLIAM A. HOMONY, CIRA

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